

Maine Revised Statutes
Title 36: TAXATION
Chapter 827: WITHHOLDING OF TAX

**§5255-B. CERTAIN ITEMS OF INCOME UNDER THE UNITED STATES
INTERNAL REVENUE CODE**

Any person maintaining an office or transacting business within this State and who is required to deduct and withhold a tax on items of income under the Code, other than wages subject to withholding as provided in section 5250 or sales of real estate subject to withholding as provided in section 5250-A, shall deduct and withhold from such items to the extent they constitute income that is not excluded from taxation under Maine law, a tax equal to 5% of the income, unless withholding pursuant to the Code is based on other than a flat rate amount. In that event, the State's withholding procedure should estimate taxable income using the same approach to exemptions as the Code and the amount of tax to be withheld should be calculated in accordance with withholding methods prescribed pursuant to section 5250. [1999, c. 414, §53 (AMD).]

SECTION HISTORY

1981, c. 371, §5 (NEW). 1985, c. 535, §28 (AMD). 1987, c. 497, §51 (AMD). 1987, c. 504, §38 (AMD). 1987, c. 769, §A161 (RPR). 1999, c. 414, §53 (AMD).

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